109TH CONGRESS 1ST SESSION

H. R. 3409

To amend the Internal Revenue Code of 1986 to repeal the withholding of income and social security taxes.

IN THE HOUSE OF REPRESENTATIVES

July 22, 2005

Mr. Hostettler (for himself, Mr. Burton of Indiana, Mrs. Cubin, Mr. Cannon, Mr. Tancredo, Mr. Pence, Mr. Flake, Mr. Bartlett of Maryland, Mr. Wilson of South Carolina, Mrs. Jo Ann Davis of Virginia, and Mr. Garrett of New Jersey) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to repeal the withholding of income and social security taxes.

- 1 Be it enacted by the Senate and House of Representa-
- 2 tives of the United States of America in Congress assembled,
- 3 SECTION 1. SHORT TITLE.
- 4 This Act may be cited as the "Federal Tax With-
- 5 holding Act of 2005".
- 6 SEC. 2. REPEAL OF WITHHOLDING OF INCOME AND SOCIAL
- 7 SECURITY TAXES.
- 8 (a) IN GENERAL.—The following sections of the In-
- 9 ternal Revenue Code of 1986 are hereby repealed:

1	(1) Section 3102 (relating to deduction of social
2	security tax from wages).
3	(2) Section 3202 (relating to deduction of rail-
4	road retirement tax from compensation).
5	(3) Chapter 24 (relating to income tax with-
6	holding).
7	(b) REQUIREMENT OF ESTIMATED TAX PAYMENTS
8	FOR EMPLOYEE SOCIAL SECURITY TAXES.—Subsection
9	(f) of section 6654 of such Code is amended by striking
10	"minus" at the end of paragraph (2) and inserting "plus",
11	by redesignating paragraph (3) as paragraph (4), and by
12	inserting after paragraph (2) the following new paragraph:
13	"(3) the taxes imposed by section 3101(a) and
14	3201(a), minus''.
15	(c) Effective Date.—The amendments made by
16	this section shall apply to amounts paid after the date of
17	the enactment of this Act.

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